

amount of funds in the hands of other banks, bankers, brokers or others subject to draft; third, the amount of checks, or other cash items, the amount thereof not being included in either of the preceding items; fourth, the amount of bills receivable, discounted or purchased, and other credits due or to become due, including accounts receivable, and interest accrued but not due and interest due and unpaid; fifth, the amount of bonds and stocks of every kind, state and county warrants, and other municipal securities, and shares of capital stock of joint-stock or other companies or corporations, held as an investment, or any way representing assets; sixth, all other property appertaining to said business other than real estate (which real estate shall be listed and assessed as other real estate is listed and assessed under this act); seventh, the amount of deposits made with them by other parties; eighth, the amount of all accounts payable, other than current deposit accounts; ninth, the amount of bonds and other securities exempt by law from taxation, specifying the amount and kind of each, the same being included in the preceding fifth item. The aggregate amount of the first, second and third items in said statement shall be listed as moneys. The amount of the sixth item shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item of said statement, and the amount of the remainder, if any, shall be listed as credits. The aggregate amount of the ninth item shall be deducted from the aggregate amount of the fifth item of such statement, and the remainder shall be listed as bonds or stocks.

How listed.

Pawnbrokers to
return value of
property
pledged, &c.

SEC. 41. Every person or company engaged in the business of receiving property in pledge, or as security for money or other thing advanced to the pawner or pledger, shall be held to be a pawnbroker, and shall at the time required by this chapter return under oath the value of all property pledged and held by him as a